

IN THE UNITED STATES DISTRICT COURT  
FOR THE WESTERN DISTRICT OF NORTH CAROLINA  
(Charlotte Division)  
No. 3:17-cv-00523-GCM

RAYNARD STEWART MOORE and )  
TERESA ROVERS MOORE, )  
 )  
 v. )  
 )  
 )  
 ANITA BOND, et al., )  
 )  
 )  
 Defendants. )  
 )

This matter is before the Court upon the Defendants' Motions to Dismiss. The *pro se* Plaintiffs' pleadings are a nonsensical jumble of sovereign citizen rhetoric and the names of various statutes and causes of action, including the Articles of Confederation, the Bill of Rights, and the Peace and Friendship Treaty. They appear to seek a permanent injunction and restraining order enjoining the Internal Revenue Service ("IRS") from collecting taxes against them. (Dkt. No. 1, Complaint Sec. V). Liberally construing the Complaint, the Plaintiffs assert that the IRS sent them a Notice of Levy/Lien and levied their bank account to collect against their outstanding liability for the 2014 tax year. (Dkt. No. 1, Complaint Sec. III, A). Consequently, the Plaintiffs are seeking an injunction and restraining order to enjoin the IRS from collecting taxes from them. (Dkt. No. 1, Complaint Sec. V).

The Anti-Injunction Act, 26 U.S.C. § 7421, prohibits this Court from restraining collection of any tax. Accordingly, this Court lacks subject matter jurisdiction, and must dismiss the complaint. Moreover, the Complaint fails to state a claim against any of the other non-government Defendants.

IT IS THEREFORE ORDERED that Defendants' Motions to Dismiss are hereby GRANTED and this case is dismissed with prejudice.

Signed: October 12, 2017



Graham C. Mullen  
United States District Judge

